

Anna Aguilar (AA-9894)  
Berger Legal LLC  
521 Fifth Avenue, Suite 3300  
New York, NY 10175  
Telephone: (646) 435-4855  
Facsimile: (646) 924-0599  
[aaguilar@bergerlegal.com](mailto:aaguilar@bergerlegal.com)

James Ficenec  
Sellar Hazard Manning Ficenec & Lucia  
1800 Sutter Street, Suite 460  
Concord, CA 94520  
Telephone: (925) 938-1430  
Facsimile: (925) 256-7508  
[jficenec@sellarlaw.com](mailto:jficenec@sellarlaw.com)

Attorneys for Creditor Exponent, Inc.

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----x  
:  
In re: : Chapter 11  
: Bankruptcy Case No.  
GENERAL MOTORS CORP., et al.. : 09-50026 (REG)  
: (Jointly Administered)  
Debtors.  
:  
-----x

**EXONENT, INC.'S OPPOSITION TO DEBTORS' 161<sup>st</sup> OMNIBUS  
OBJECTION TO CLAIMS**

Creditor Exponent, Inc. ("Exponent") asks that the Court overrule the Debtors' 161<sup>st</sup> Omnibus Objection to Claims ("Objection") to the extent that it requests Exponent's claim to be expunged. The premise of the Objection is that the contracts with Exponent were assumed by New GM, as that term is defined in the Objection. That is true with respect to some of Debtors' contracts with Exponent, but not with respect to all such contracts.

Exponent's Proof of Claim identifies a total of twelve (12) separate contracts between Exponent and Debtors, each identified by a separate project number. (There were 45 invoices associated with those 12 projects, as set forth in the Proof of Claim).

The contract/project numbers identified in Exponent's Proof of Claim were:

1. PH04807.001
2. DC17753.001
3. SF33204.000
4. SF36116.000
5. 0702464.000
6. 8600690.003
7. 0901983.000
8. 0990002.014
9. 0806579.000
10. 0902284.000
11. 0990002.021
12. 0990002.028

On or about June 15, 2009, the Debtors filed a Notice of (I) Debtors Intent to Assume and Assign Certain Executory Contracts, Unexpired Leases of Personal Property, and Unexpired Leases of Nonresidential Real Property, and (II) Cure Amounts Related Thereto. This Notice directed creditors to a website ([www.contractnotices.com](http://www.contractnotices.com)) at which the creditors could obtain the identification of the contract(s) to be assumed. On that website, one contract with Exponent was identified as **GM Contract ID No. TCS27395.** (See Exhibit A to the accompanying Declaration of Eric Anderson.) That contract is

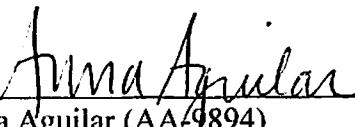
identified by Exponent as project number **0700902.000**. It was not included in Exponent's Proof of Claim. (See Declaration of Eric Anderson in Support of Exponent, Inc.'s Opposition to Debtors' 161<sup>st</sup> Omnibus Objection to Claims, ¶¶ 2, 3.) Exponent's other contracts, i.e., those that were identified in the Proof of Claim, were not assumed and, for that reason, should not be expunged by virtue of the Objection.

Dated: New York, New York  
February 22, 2011

Respectfully submitted,

BERGER LEGAL LLC

By:

  
Anna Aguilar (AA-9894)  
521 Fifth Avenue, Suite 3300  
New York, New York 10175  
Telephone: (646) 435-4855  
Facsimile: (646) 924-0599  
E-mail: aaguilar@bergerlegal.com

James Ficenec  
Sellar Hazard Manning Ficenec &  
Lucia  
1800 Sutter Street, Suite 460  
Concord, CA 94520  
Telephone: (925) 938-1430  
Facsimile: (925) 256-7508  
jficenec@sellarlaw.com

Attorneys for Exponent, Inc.